

# COMMISSIONERS' MINUTES – DAVIS COUNTY

## WORK SESSION MINUTES

January 17, 2023

The Board of Davis County Commissioners met for a Work Session at 8:30 a.m. on January 17, 2023, in room 306 of the Davis County Administration Building, 61 South Main Street, Farmington, Utah. Notice of this meeting was given under the requirements of UCA § 52-4-202.

AGENDA AS  
POSTED

Roll Call

8:30 a.m. **Application for Property Tax Adjustment for Sun Meadows HOA** — *Presented by Assessor Lisa Manning*

DISCLAIMER

The meeting was an open dialogue. Critical points in the discussion have only been briefly summarized. The reader may refer to the audio recording and the publicly distributed materials for further clarification of the content. Timestamps have been noted in the minutes to aid in locating points of discussion in the audio record. The audio recording for this meeting is available based upon the County's current retention schedule.

All documents from this meeting are on file in the Davis County (DC) Clerk's office.

ROLL CALL

Davis County Commissioners in attendance: Bob J Stevenson, Vice-Chair; and Randy B. Elliott

In Attendance: Brian McKenzie, County Clerk; Rebecca Abbott, Chief Deputy Clerk; Neal Geddes, Chief Civil Deputy Attorney; Mark Altom, County Treasurer; Chris Bone, Human Resources Director; Lisa Manning, County Assessor; and Cynda Melville, Commissioner Office

The meeting commenced at 8:30 a.m.

WORK SESSION  
DISCUSSION

**Application for Property Tax Adjustment for Sun Meadows HOA** — *Presented by Assessor Lisa Manning (Minute 01:33)*

Lisa explained the builder, who owned the property, deeded it to the homeowner's association (HOA) in March 2022. At that time it was recorded as a common area, which the special warranty deed does not mention. However, the 2019 deed states the "landscape buffers" and "detention pond" are common areas. Because of this common area status, no taxes should have been owed for 2020 and 2021. The HOA did pay the taxes for those years and the homeowners were double taxed. The Commissioners said they see no issue paying back the amount and requested the item be placed on the upcoming regular Commission Meeting agenda.

ADJOURNMENT

The meeting adjourned at 8:38 a.m.

Minutes prepared by:  
Jessy Turner  
Deputy Clerk

Minutes approved on: 2/21/2023

/s/ Brian McKenzie

/s/ Lorene Miner Kamalu

Brian McKenzie  
Davis County Clerk

Lorene Miner Kamalu  
Commission Chair